

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,

CASE NO. 05-CR-10175-WGY

Plaintiff,

vs.

Nadine J. Griffin,

Accused, Belligerent Claimant.

MEMORANDUM OF LAW IN SUPPORT  
OF VERIFIED MOVE TO CLARIFY THE  
MEANING OF THE CHAMELEON-LIKE  
WORD "PERSON" IN THE STATUTORY  
CHARGE AS APPLIED TO THIS CASE

(No Oral Arguments)

COMES, Nadine J. Griffin, the accused Belligerent Claimant in the above-entitled action, and would show this Court the following:

Judge Learned Hand eloquently espoused: "*There is no surer way to misread any document than to read it literally,*" Guisseppi v. Walling, 144 F.2d 608, 624 (2<sup>nd</sup> Cir. 1944). For this reason not limited to judicial activism and other unconstitutional practices of the executive, legislative and judicial branch of government *et al.*, Nadine J. Griffin (having been made fully aware of the futility of this judicial system guided by the political issue of the day doctrine — resulting in the constant usurpation of freedoms with words) is without privilege to presume the *prima facie* meaning of any word, term, or phase, without clarification.

I. The word and/or term "*person*" takes on multiple personalities and wears a number of

1 distinct contradictory meanings in American jurisprudence. It is strictly up to the  
 2 predilection of this Court which definition of the term "*person*" it chooses to apply to this  
 3 action.

4 II. Words in American jurisprudence and this legal system are best defined as "Words of Art,"  
 5 incompetent, unreliable and if the meaning of a word is presumed in its *literal* sense – a  
 6 man or woman of average intelligence can be harmed or injured by so relying, as the word  
 7 "*person*" (a chameleon of many colors) has historically claimed many unsuspecting  
 8 victims.  
 9

# I.

10 **It is strictly up to the personal predilection of this Court**  
 11 **which definition of "*person*" it chooses to apply in this action.**

- 12 1. "American Government . . . Judge Learned Hand warned, [is] government by 'Platonic  
 13 guardians,' except that the guardians are not philosophers but lawyers in robes, resolving  
 14 problems in a disorganized, haphazard way and operating under the embarrassment of  
 15 claiming to enforce the Constitution." See *Graglia, Interpreting the Constitution: Posnes*  
 16 *on Bork*, 44 Stanford Law Review 1019, 1021-1022 (1992) (footnote omitted).
- 17 2. The same article contains an interesting footnote:  
 18 If "the sense in which the Constitution was accepted and ratified by the nation...  
 19 be not guide in expounding it, there can be no security for a ... faithful exercise of  
 20 its powers." 9 *The Writings of James Madison* 191 (Gaillard Hunt ed., 1910).
- 21 3. As expressed by Justice Curtis's dissent in *Dred Scott v. Stanford*, 60 U.S. 393, 621  
 22 (1856):  
 23 [W]hen a strict interpretation of the Constitution, according to the fixed rules  
 24 which govern the interpretation of the laws, is abandoned, and the theoretical  
 25 opinions of individuals are allowed to control its meaning, we have no longer a  
 Constitution; we are under the government of individual men, who for the time  
 being have power to declare what the Constitution is, according to their own  
 views of what it ought to mean.

- 1 4. Alexander Hamilton, the original theorist of judicial review, defended it on the grounds  
2 that:

3 A constitution is, in fact, and must be regarded by the Judges, as a fundamental  
4 law. It therefore belongs to [judges] to ascertain its meaning, as well as the  
5 meaning of any particular act proceeding from the legislative body. If there  
6 should happen to be an irreconcilable variance between the two, that which has  
7 the superior obligation and validity ought, of course, to be preferred; or, in other  
words, the Constitution ought to be preferred to the statute, the intention of the  
people to the intention of their agents. The Federalist No. 78, at 492 (Alexander  
Hamilton) (Benjamin Fletcher Wright ed., 1961).

- 8 5. Roy M. Cohn, quoted in New York Times Book Review, 3 Apr. 1988, at 24 as follows:

9 **"I don't want to know what the law is, I want to know who the judge is."**

- 10 6. A defense Nadine J. Griffin has against the prosecution is the application of clear and  
11 precise legal language in this action concerning the meaning of the word "*Person*" as  
12 defined in Title 26 of the United States Code.

- 13 7. There are two (2) ways to adjudicate a case:

14 "Let justice be done though the heavens fall." Lord Mansfield in Rex v. Wilkes, 4  
15 Burrow's Reports 2527, 2562 (1768)

16 Or;

17 "It is not the technical legal conception that leads to the decisions pronounced by  
18 the judge, but it is the decision which the judge intends to pronounce which lead  
19 him to the finding of the technical reasons therefore – the decisions themselves  
20 being the result of the judge's views on the social and economic questions  
involved in the solution of the apparently abstract constitutional problems." Louis  
B. Boudin, Government by Judiciary, Vol. 1, page 338 (1932).

- 21 8. The latter is described in a dissenting opinion in this Circuit:

22 "As Hamilton observed:

23 It can be of no weight to say that the courts, on the pretense of a repugnancy, may  
24 substitute their own pleasure to the Constitutional intentions of the legislature.  
25 This might as well happen in the case of two contradictory statutes or it might as  
well happen in every adjudication upon any single statute. The courts must  
declare the sense of the law and if they should be disposed to exercise WILL  
instead of JUDGMENT, the consequence would equally be the substitution of

1 their pleasure to that of the legislative body. The observation, if it proved  
 2 anything would prove that there ought to be no judges distinct from that body.  
 3 "Bickel v. Korean Air Lines Co. Ltd., 96 F.3d 151, 159 (6th Cir. 1996) (dissent).

4 9. A great many published *opinions* make reassuring reading, e.g.

5 "Congress and the President, like the courts, possess no power not derived from  
 6 the Constitution." Ex Parte Quirin, 63 S.Ct. 2, 10, 317 U.S. 1 (1942); and "[T]he  
 7 Constitution [is] the supreme law established by the people. "Muskraat v. United  
States, 31 S.Ct. 250 254 (1911).

8 10. **"Words are like Chameleons, which reflect the color of their environment."**

9 Commissioner of Internal Rev. v. Natl. Carbide, 167 F.2d 304, 306 (2nd Cir. 1948)

10 11. The problem is that this Court, in this case, has the power to change both the meaning of  
 11 the word "person" and the word "people" in the United States Code to give it any meaning  
 12 it so chooses. For an excellent discussion of this type of judicial legislation, see Turpin v.  
 13 Mailet, 579 F.2d 152, 171-185 (2<sup>nd</sup> Cir. 1978) (dissent).

14 12. Every public official or officer in government is lawfully required to:

15 Uphold the Constitution, laws and regulations of the United States and of all governments  
 16 therein and never be a party to their evasion. [display in government building] Public  
 Law 96-303, Sec. 3 (3) II, 94 Stat. 855, 856 July 3, 1980.

17 13. The oath that every federal judge takes to uphold the constitution also makes reassuring  
 18 reading: 28 U.S.C. § 453. Oaths of justices and judges

19 Each justice or judge of the United States shall take the following oath or  
 20 affirmation before performing the duties of this office: "\_\_\_\_\_, do solemnly  
 21 swear (or affirm) that I will administer justice without respect to persons, and do  
 22 equal right to the poor and to the rich, and that I will faithfully and impartially  
 discharge and perform all duties incumbent upon me as \_\_\_\_\_ under the  
 Constitution and laws of the United States. So help me God."

23 14. However, before accused Belligerent Claimant Nadine J. Griffin can properly prepare her

24 Moves to Quash or Dismiss, she needs to know in what capacity does she stand before this

25 Court: (1) the "Person" void of conscience created and defined by statutory language as a



1 corporation, entity, trust, partnership, etc., and “Words of Art” or (2) the “*person*” that  
 2 exists as a Living, Breathing, Conscious, Thinking, Feeling, Flesh and Blood Sentient  
 3 Being bearing all Rights, Privileges and Immunities as protected by the Constitution for the  
 4 United States of America?

## 5 II.

6 **Words in American jurisprudence and this legal system are best**  
 7 **defined as “Words of Art,” and to presume the meaning of the**  
 8 **word “Person” in the literal sense would be reckless and foolish.**

9 1.1 Nadine J. Griffin the accused Belligerent Claimant on or about July 13, 2005, was formally  
 10 charged under cause number CR-05-10175-WGY for alleged statutory violations of 26  
 11 U.S.C. § 7206(1): two counts of filing false returns for tax years 1998 and 1999.

12 1.2 The statutory language of 26 U.S.C. § 7206(1) states in pertinent part:

13 ***“(1) Any person who . . . Declaration under penalties of perjury. Willfully***  
 14 ***makes and subscribes any return, statement, or other document, which contains or***  
 15 ***is verified by a written declaration that it is made under the penalties of perjury,***  
 16 ***and which he does not believe to be true and correct as to every material matter;***

17 1.3 The meaning of the word or term “*person*” is not defined with particularity at 26 U.S.C. §  
 18 7206 et. seq. The term “*person*” is a deceptive semantic “Word of Art” that wears many  
 19 hats and shows many faces throughout the Internal Revenue Code and cannot, on its face,  
 20 be relied upon to apply to the Belligerent Claimant without clarification.

21 1.4 “Words of Art,” although undisclosed in current publications of Blacks Law - is defined in  
 22 Blacks Law Fourth Edition (1968) on page 1779 as following:

23 ***“The vocabulary or terminology of a particular art or science, and especially those***  
 24 ***expressions which are idiomatic or particular to it. See Cargill v. Thompson, 57***  
 25 ***Minn. 534, 59 N.W. 638***

1.5 The definition section of the Internal Revenue Code is found at 26 U.S.C. § 7701 et seq.  
 states in pertinent part:

“(a) When used in this title, *where not otherwise distinctly expressed* or manifestly incompatible with the intent thereof— (1) **Person** The term “*Person*” shall be construed to mean and include an individual, a trust, estate, partnership, association, company or corporation.”

1.6 Nadine J. Griffin, if defined by the statutory definition of the word “*Person*” pursuant to 26 U.S.C. § 7701(a)(1), must reduce her status and existence as a Living, Breathing, Conscious, Thinking, Flesh and Blood woman, a Sentient Human Being to that of an entity, a thing void of conscience, thus waiving all Rights, Privileges and Immunities protecting the sovereign under the Constitution.

“In common usage, the term ‘*person*’ does not include the sovereign, and statutes employing the word are ordinarily construed to exclude it.” Wilson v. Omaha Indian Tribe, 442 US 653,667 (1979)

1.7 The accused, Nadine J. Griffin is aware that her existence as a Living, Breathing, Conscious, Thinking, Flesh and Blood woman, a Sentient Human Being secured with guaranteed Rights, Privileges and Immunities protected by the Constitution for the United States of America, not extended to statutory persons, natural persons, corporations, trust, partnerships, artificial persons, individuals, entities and like creatures of the state: void of conscience and state or mind.

*“Although legal fictions are sometimes invented in order to realize judicial concepts of justice, the courts are without power to define the constitutional guaranty of due process of law in terms of a fiction unrelated to reality, without exercising the power to remake constitutional provisions which the Constitution has not given them.”* Curry v. McCanless, 307 US 357, 59 S Ct 900, 123 ALR 162.

1.8 The Internal Revenue Code includes the term “*natural person*” as distinct from the word “*person*.” It is presumed that the term “*natural person*,” an oxymoronic “Word of Art” and a creation of statutory legalese - means a Flesh and Blood, Sentient Human Being, Man or

1 Woman. The Internal Revenue Code and the United States Code makes reference to the  
 2 term "***natural person***" not limited to the follows:

3 26 U.S.C. § 6049(b)(2)(A) - Returns regarding the payment of interest . . . "For  
 4 purposes of this section . . . the term interest does not include . . . interest on any  
 obligation issued by a ***natural person***."

5 26 U.S.C. § 2613(a)(1) – Skip person and non-skip person defined. For purposes  
 6 of this chapter, the term "skip person" means . . . a ***natural person*** . . ."

7 26 U.S.C. § 1271(b)(1)(A) – Treatment of amounts received on retirement or sale  
 8 or exchange of debt instruments . . . "This section shall not apply to . . . any  
 obligation issued by a ***natural person*** . . ."

9 26 U.S.C. § 163(f)(2)(A)(i) – Interest . . . "For purposes of this section . . . the  
 10 term "registration-required obligation" means any obligation . . . other than an  
 obligation which . . . is issued by a ***natural person*** . . ."

11 26 U.S.C. § 72(u)(1) - Treatment of annuity contracts not held by natural persons.  
 12 "In general, If any annuity contract is held by a person who is not a ***natural***  
 13 ***person*** . . . For the purposes of this paragraph, holding by a trust or other entity as  
 an agent for a ***natural person*** shall to be taken into account."

14 26 U.S.C. § 141(b)(6)(B) Clarification of trade or business. "For the purposes of  
 15 the 1 sentence of subparagraph (A), any activity carried on by a person other than  
 a ***natural person*** shall be treated as a trade of business."

16 1.9 The following examples *supra*, conclude that the term "***natural person***" implies a meaning  
 17 substantially different than the term "*person*" as defined in 26 U.S.C. § 7701(a)(1) which  
 18 applies to legal fictions and other government created entities.

19 1.10 Although the term "***natural person***," is referenced in the Code, it does not appear to be  
 20 defined by the Code nor in the definition section of 26 U.S.C. § 7701(a)(1) which brings  
 21 into question – how then is Nadine J. Griffin being defined by this Court? The term  
 22 "***natural person***" is a creature of statute, legalese and a "Words of Art" causing the reader to  
 23 draw inference to the meaning to include a Flesh and Blood Man or Woman. Courts have  
 24 concluded the term "***natural person***" is an artificial person in so stating:  
 25

1       ***"The common law meaning of 'person' includes 'both natural persons and***  
 2       ***artificial persons, and therefore corporations."*** *In re Brazier Forest Prod., Inc.*,  
 3       106 Wn.2d 588, 724 P.2d 970 (1986).

4       1.11 The indictment instrument signed by Assistant United States attorney Christopher Maietta  
 5       intentionally spells the name Nadine J. Griffin in the all caps *idem sonans* NADINE J.  
 6       GRIFFIN – symbolizing a thing, entity or corporate person – and not the Flesh and Blood  
 7       Woman Nadine J. Griffin: the proper noun that recognizes her sovereign existence as a  
 8       conscious Sentient Being.

9       1.12 The Court may deem this observation to have little or no value. If that were so, why would  
 10       the United States plaintiff's employee have the need to spell the name NADINE J.  
 11       GRIFFIN in all caps in the charging instrument and other documents? If Claimant was to  
 12       inquire with Christopher Maietta or William G. Young if they spelled their given names in  
 13       all caps throughout their livelihood as an English standard, Claimant is sure to get  
 14       resounding no.

15       1.13 Claimant is with information and belief that the semantics are subjects to the reader to  
 16       conclude Nadine J. Griffin and NADINE J. GRIFFIN are in fact and law the same – when  
 17       the law of the case conclusively provides they are not.

18       1.14 To reduce Nadine J. Griffin's status to that of a statutory *person* as defined in 26 U.S.C. §  
 19       7701(a)(1), which are entities void of conscience, successfully reduces her status to be  
 20       treated as a corporation that does not enjoy the same Rights, Privileges and Immunities as  
 21       the Flesh and Blood Sentient Being, Nadine J. Griffin. (*Rowland v. California Men's*  
 22       *Colony*, 506 U.S. 194, 202-03 (1993))

23  
 24       1.15 The statutory "*person*" referenced in 26 U.S.C. § 7206(1) and defined at 26 U.S.C. §  
 25       7701(a)(1) is an inferior class of '*person*' that does not exist in harmony with the common



1 law and does not enjoy the sovereign status as does the Flesh and Blood Sentient Being,  
 2 Nadine J. Griffin. Other evidence of the entity being identified as the taxpayer can be found  
 3 in the Internal Revenue Manual – Automated Non-Master File Accounting Glossary of  
 4 Accounting Terms page 3(17)(46)0-13(1-1-96):

5 ***(65) TAXPAYER: An entity liable for any type of Federal tax.***

6 1.16 The courts have ruled on multiple occasions, the word “Person” unless otherwise  
 7 expressly mentioned, does not include the sovereign status of Nadine J. Griffin:

8 “The word ‘person’ in legal terminology is perceived as a general word which is  
 9 normally includes in its scope a variety of entities other than human beings., see  
 10 e.g.1, U.S.C. para 1.” Church of scientology v. US Department of justice (1979)  
 612 F2d 41,425

11 “This word ‘person’ and its scope and bearing in the law, involving, as it does,  
 12 legal fictions and also apparently natural beings, it is difficult to understand; but it  
 13 is absolutely necessary to grasp, at whatever cost, a true and proper understanding  
 14 to the word in all the phases of its proper use... A person is here not a physical or  
 15 individual person, but the status or condition with which he is invested...not an  
 individual or physical person, but the status, condition or character borne by  
 physical persons...***The law of persons is the law of status or condition.***”  
 American Law and Procedure, Vol 13, Page 137, 1910:

16 1.17 It is no secret that the usurpation of the freedoms once enjoyed in these 50 United States  
 17 comes through the manipulation of words. In this instant, Nadine J. Griffin does not believe  
 18 she is the “person” as referenced in 26 U.S.C. § 7206(1) and defined at 26 U.S.C. §  
 19 7701(a)(1), and must have this term clarified as a matter of law.

20 “Since in common usage, the term ‘person’ does not include the sovereign and  
 21 statutes employing that term are ordinarily construed to exclude it.” United States  
 22 v. Cooper, 312 US 600, 604, 61 S.Ct. 742 (1941);

23 “In common usage the term ‘person’ does not include the sovereign and statutes  
 24 employing it will ordinarily not be construed to do so.” United States v. United  
Mine Works of America, 330 US 258, 67 S.Ct. 677 (1947)

25 1.18 Nadine J. Griffin’s acceptance of the term “person” as referenced in 26 U.S.C. § 7206(1)  
 and defined at 26 U.S.C. § 7701(a)(1) and the *idem sonans* name NADINE J. GRIFFIN

referenced in the indictment is to accept that she is to be treated as the *ens legis*, sub-status, fourth class citizen and creature of statute - an entity void of conscious.

1.19 The sovereignty of Nadine J. Griffin can only remain greater than the sovereignty of the entity United States plaintiff, given life through its employees acting on its behalf, as the “person” referenced at 26 U.S.C. § 7206(1) and defined at 26 U.S.C. § 7701(a)(1)) if the Conscious, Living, Thinking, Breathing, Flesh and Blood Sentient Being that exists in the common law — is extended the enjoyment of all the rights, privileges and immunities as such under the Constitution — and not extended to that of a corporate citizen.

“While sovereign powers are delegated to the . . . government, sovereignty itself remains with the people, by whom and for whom all government exists and acts.” Yick Wo v. Hopkins, 118 U.S. 356, 370

“There is no such thing as a power of inherent sovereignty in the government of the United States . . . In this country sovereignty resides in the people, and Congress can exercise no power which they have not, by their Constitution entrusted to it: All else is withheld.” Julliard v. Greenman, 110 U.S. 421, 467

“In United States sovereignty resides in people . . . the Congress cannot invoke the sovereign power of the people to override their will as thus declared.” Perry v. United States, 294 U.S. 330, 353

1.20 Without further explanation as to the intent of this move for clarification, Nadine J. Griffin proceeds as the “person” defined in Webster’s New Universal Unabridged Dictionary 2001 Second Edition on page 1445 – person *n.* 1: “. . . **a human being, whether man, or woman or child . . . as distinguished from an animal or thing . . .**” and not as the statutory creature(s) void of conscience – as described in and referenced at 26 U.S.C. § 7206(1) and defined at 26 U.S.C. § 7701(a)(1).

WHEREFORE; Nadine J. Griffin moves this Court to clarify its definition of the word “person” as this Court intends to use in this case; or in the alternative, allow Nadine J. Griffin submit one (1) copy of this Move to Clarify to each petit juror sitting in this case during her

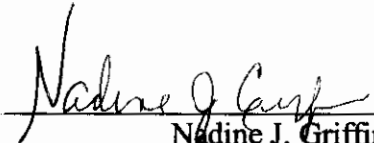
1 opening statements.

2 Respectfully submitted.

3 **VERIFICATION**

4 I, Nadine J. Griffin, declare under penalty of perjury as a Conscious, Thinking, Feeling,  
5 Living, Breathing, Flesh and Blood, Sentient Being that the foregoing is true and correct. All  
6 Rights retained without recourse.

7  
8 Executed this 27 day of February, 2006.

9  
10  
11 Signature: 

Nadine J. Griffin

Accused, Belligerent Claimant

c/o 36 Center Street, #143

Wolfeboro, New Hampshire [03894]